

# ABSTRACT OF THE DISCLOSURE

A sputter-coated layer system on a glass substrate particularly useful in insulating glass (IG) units, enables normal emissivity values ( $E_n$ ) of 0.06 or less, good durability and neutral color. The layer system includes two layers of  $Si_3N_4$  combined with a sufficient amount of stainless steel sandwiching a layer of silver to achieve its unique low-E, neutral color, non-mirrorlike solar management properties.